

IN THE SPECIFICATION

Please amend the title from as it appears on the Declaration and Power of Attorney to as follows:

~~CHIP RESISTOR HAVING LOW RESISTANCE AND ITS PRODUCING METHOD~~

CHIP RESISTOR HAVING LOW RESISTANCE AND METHOD OF MAKING THE SAME

Please amend the abstract as follows:

A resistor, including a resistive element made of a metal plate, has a low resistance resulting from connection terminal electrodes formed on both ends of the lower surface of the resistive element. The object thereof is to achieve weight reduction and lower costs by reducing the height of the resistor, ~~and also to achieve lower costs.~~ To achieve the above object, the ends of the lower surface of the resistive element are provided with recesses for accommodating the connection terminal electrodes, while at least the intermediate area of the lower surface of the resistive element between the connection terminal electrodes is covered with an insulator. Alternatively, a recess may be formed in the middle of the lower surface of the resistive element for using the ends of the lower surface as a pair of connection terminal electrodes, the recess being internally covered with an insulator.

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